

# ROWAN COUNTY HUMAN RESOURCES

## JOB DESCRIPTION

**Job Title:** Tax Collector  
**Department:** Tax Collector's Office  
**Revised:** March 2023

**Class:** Official/Administrator  
**FLSA:** Exempt

### **GENERAL DESCRIPTION**

Highly responsible managerial and administrative work; in the collection procedures of Ad Valorem and Beer and Wine privilege license tax, as governed by the North Carolina General Statutes. Plans and directs the work of staff responsible for collecting and accounting for taxes and collection actions. Work involves developing policies and procedures for departmental operations, handling the budget, personnel matters, and working with sensitive and controversial issues related to collection, foreclosures, bankruptcy and levy. The employee in this classification is appointed by the County Commissioners to serve a term to be determined in accordance with NCGS 105-349. There is no limit on the number of terms an individual may serve. The employee in this class exercises independent judgment and initiative in executing details of work. This employee is legally accountable to the Board of County Commissioners, receives general direction from the County Manager, and is evaluated through periodic conferences, reports, and by observation and review of work accomplished.

**ESSENTIAL JOB FUNCTIONS** (Any one position may not include all of the duties listed, nor do the listed examples include all tasks which may be found in positions of this class.)

Plans, directs, and coordinates the receiving and accounting for all prepaid, current, and delinquent taxes and fees; coordinates the collection of unpaid taxes; serves garnishments and tax levies; oversees the preparation of bankruptcy filings; and processes foreclosures as necessary.

Hires and manages departmental personnel consisting of professionals, technicians, and support positions; evaluates job performance and completes periodic performance appraisals; and discharges employees as necessary.

Communicates frequently with the County Manager and County Commissioners on tax problems and questions; reports on tax collections; defends tax decisions; prepares statistical and narrative reports for the County Manager, Board of County Commissioners, North Carolina Department of Revenue, and other agencies.

Plans and monitors the operating budget; controls approved budgetary expenditures

### **OTHER JOB FUNCTIONS**

Maintains knowledge and understanding of the North Carolina Machinery Act and North Carolina Attorney General's rulings on ad valorem taxation matters; confers with the County Attorney on cases, trends, and developments involving taxation matters.

Interprets and communicates new tax legislation to the public.

Consults with internal and external auditors as necessary.

Acts as Hearing Officer for the North Carolina Debt Set-Off program.

Performs related duties as required.

*Management reserves the right to add or amend duties at any time,*

### **KNOWLEDGE, SKILLS, AND ABILITIES**

Extensive knowledge of the North Carolina Machinery Act, North Carolina General Statutes, bankruptcy laws, and laws related to the collection of current and delinquent taxes, property tax lien foreclosures and levies.

Extensive knowledge of established governmental and departmental bookkeeping practices and procedures.

Considerable knowledge of the geographic and socioeconomic layout of the County.

Considerable knowledge of the organization and functions of local and state government.

Ability to use posting, calculating, or adding machine in recording financial data or making computations.

Ability to understand and apply laws, regulations, and policies to the maintenance of financial records.

Ability to instruct, organize, direct, and supervise subordinate staff.

Ability to prepare standard financial statements and reports from books and records.

Ability to communicate effectively both orally and in writing.

Ability to establish and maintain effective working relationships with State and County officials, other departments, employees, and the general public.

### **PHYSICAL REQUIREMEN**

Work in this class is primarily sedentary in nature. Physical requirements include sitting for extended periods of time, walking, bending, stooping, and lifting books and files of approximately 35 lbs. or less. Work may include extended periods of time viewing a computer video monitor and/or operating a keyboard. Work may include operation of a motor vehicle. Employee may be exposed to hazardous materials.

### **EXPOSURE CONTROL**

Work activity does not entail predictable or unpredictable exposure to blood or body fluids.

### **MINIMUM EXPERIENCE AND TRAINING**

Bachelor's Degree from an accredited college or university in Business Administration, Public Administration, Accounting, or related area and two years of experience in tax collections; or an Associate's Degree from an accredited college or university in a related field and four years of experience in tax collections; or equivalent combination of education and experience; previous paralegal and supervisory experience are preferred. Successful completion of training as prescribed in the North Carolina Machinery Act and certification as a Certified Tax Collector from the North Carolina Tax Collector's Association within the first two years of appointment. A valid driver's license is required.

**This job description does not create an employment contract,  
implied or otherwise.**